



3015 (02-09-04)

ANNUAL REPORT

OF

Name: NORWALK MUNICIPAL WATER UTILITY

Principal Office: 208 S. CHURCH ST
P.O. BOX 230
NORWALK, WI 54648

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORWALK MUNICIPAL WATER UTILITY**Utility Address:** 208 S. CHURCH ST
P.O. BOX 230
NORWALK, WI 54648**When was utility organized?** 1/1/1927**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BARB ORNES**Title:** VILLAGE CLERK**Office Address:**208 S CHURCH STREET
P.O. BOX 230
NORWALK, WI 54648**Telephone:** (608) 823 - 7760**Fax Number:** (608) 823 - 7293**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM J SHERRY**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD.3317 MORMON COULEE ROAD
P.O. BOX 785
LA CROSSE, WI 54601**Telephone:** (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** bill@eacpas.psemail.com

President, chairman, or head of utility commission/board or committee:

Name: KEVIN BAUMAN**Title:** CHAIRMAN**Office Address:**206 COUNTY HWY U
NORWALK, WI 54648**Telephone:** (608) 823 - 7444**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM J SHERRY**Title:** CPA**Office Address:** ENGELSON AND ASSOCIATES, LTD

3317 MORMON COULEE ROAD

P.O. BOX 785

LA CROSSE, WI 54601

Telephone: (608) 788 - 2181**Fax Number:** (608) 788 - 3162**E-mail Address:** bill@eacpas.psemail.com**Date of most recent audit report:** 2/28/2001**Period covered by most recent audit:** 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: RANDAL CUNITZ**Title:** UTILITY SUPERINTENDENT**Office Address:**

208 S CHURCH ST

P.O. BOX 230

NORWALK, WI 54648

Telephone: (608) 823 - 7760**Fax Number:** (608) 823 - 7293**E-mail Address:**

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR KEVIN BAUMAN

MR ROBERT CUNITZ

MR JOHN DOLL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,878	50,942	1
Operating Expenses:			
Operation and Maintenance Expense (401)	35,158	42,314	2
Depreciation Expense (403)	13,625	13,245	3
Amortization Expense (404)	0	0	4
Taxes (408)	911	11,606	5
Total Operating Expenses	49,694	67,165	
Net Operating Income	1,184	(16,223)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,184	(16,223)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	267	225	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	267	225	
Total Income	1,451	(15,998)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,451	(15,998)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,720	1,648	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,720	1,648	
Net Income	(2,269)	(17,646)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	112,716	119,358	19
Balance Transferred from Income (433)	(2,269)	(17,646)	20
Miscellaneous Credits to Surplus (434)	0	11,004	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	110,447	112,716	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS ACCOUNT	267	4
Total (Acct. 419):	267	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	50,878	0	0	0	50,878	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	50,878	0	0	0	50,878	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	723,656	502,753	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	193,242	180,064	2
Net Utility Plant	530,414	322,689	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(3,273)	(183)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,679	7,872	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,459	5,980	14
Materials and Supplies (150)	3,252	3,390	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	15,117	17,059	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	15,505	15,505	20
Total Deferred Debits	15,505	15,505	
Total Assets and Other Debits	561,036	355,253	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	106,848	106,848	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	110,447	112,716	23
Total Proprietary Capital	217,295	219,564	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	168,137	26,883	26
Total Long-Term Debt	168,137	26,883	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,930	20,138	28
Payables to Municipality (233)	0	5,269	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,934	688	32
Other Current and Accrued Liabilities (238)	270		33
Total Current and Accrued Liabilities	25,134	26,095	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	150,470	82,711	38
Total Liabilities and Other Credits	561,036	355,253	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	494,196	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	229,460				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	723,656	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	193,242	0	0	0	9
Total Accumulated Provision	193,242	0	0	0	
Net Utility Plant	530,414	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	180,064				180,064	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,625				13,625	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	223				223	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,848	0	0	0	13,848	13
Debits during year						14
Book cost of plant retired	670				670	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	670	0	0	0	670	19
Balance End of Year	193,242	0	0	0	193,242	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.87%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,252	3,390	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,252	3,390	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	106,848	1
Changes during year (explain):		2
Balance end of year	106,848	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND	05/03/2000	03/15/2010	5.25%	33,745	1
STATE TRUST FUND	06/14/2000	03/15/2010	5.25%	40,675	2
STATE TRUST FUND	11/08/2000	03/15/2010	5.25%	31,290	3
STATE TRUST FUND	12/22/2000	03/15/2010	5.25%	43,500	4
COMMUNITY STATE BANK LOAN-98	07/27/1998	07/27/2003	5.25%	18,927	5
Total for Account 224				168,137	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	911	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	911	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	849	7
PSC Remainder Assessment	62	8
Other (explain):		
NONE		9
Total payments and other debits	911	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
COMMUNITY STATE BANK-CONSTRUCTION	0	0	0	0	3
COMMUNITY STATE BANK	133	29	162	0	4
STATE TRUST FUND LOANS		2,520		2,520	5
COMMUNITY STATE BANK 1998 LOAN	555	1,171	1,312	414	6
Subtotal	688	3,720	1,474	2,934	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	688	3,720	1,474	2,934	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	82,711	0	0	0	0	82,711	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
WELL PROJECT - CDBG GRANT	67,759					67,759	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	150,470	0	0	0	0	150,470	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	67,759					67,759	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,679	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,679	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM NONREGULATED SEWER	4,112	12
DUE FROM MUNICIPALITY	3,347	13
Total (Acct. 145):	7,459	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL SITE INVESTIGATION STUDIES (SEE FOOTNOTE)	15,505	16
Total (Acct. 183):	15,505	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	488,656	0	0	0	488,656	1
Materials and Supplies	3,321	0	0	0	3,321	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	186,653	0	0	0	186,653	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	116,590	0	0	0	116,590	6
Other (specify):					0	7
Average Net Rate Base	188,734	0	0	0	188,734	
Net Operating Income	1,184	0	0	0	1,184	8
Net Operating Income as a percent of						
Average Net Rate Base	0.63%	N/A	N/A	N/A	0.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	106,848	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	111,581	3
Other (Specify):		4
Total Average Proprietary Capital	218,429	
Net Income		
Net Income	(2,269)	5
Percent Return on Proprietary Capital	-1.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C 183 - Other Deferred Debits - This account contains expenses related to possible well construction paid in prior years. Actual construction occurred during the current year, but the construction will not be complete until 2001. At that time, this amount will be capitalized as part of the well costs.

Signature Page (Page ii)

To the Village Board
Village of Norwalk
Norwalk, Wisconsin

We have compiled the accompanying balance sheets of the Village of Norwalk Municipal Water Utility as of December 31, 2000 and 1999 and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and financial statements referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

Engelson and Associates, Ltd.
La Crosse, Wisconsin
March 28, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2001

Ms. Barb Ornes, Village Clerk
Norwalk Municipal Water Utility
208 South Church Street
P.O. Box 230
Norwalk, WI 54648-0230

2000 Analytical Review DWCCA-4290-PJL

Dear Ms. Ornes:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility did not report any local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.

2. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$344. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

3. We appreciate your response to our letter of January 4, 2001, regarding minimizing water loss. Has meter testing or replacement been put on a periodic, required schedule to maintain accuracy? Has the well meter been replaced? Has the form been set up and begun to be used for recording water used for flushing at hydrants? What are the results of your quarterly monitoring? Since your unaccounted percentage is still at a high level, we will continue monitoring this and working with you as needed to help your utility improve in this area.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4290.doc

Enclosure

Response received 10/19/01:
VILLAGE OF NORWALK

P. O. BOX 230

NORWALK, WI 54648

Phone (608) 823-7760 Fax (608) 823-7293

October 19, 2001

Peter J. Leege

Financial Specialist

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

610 North Whitney Way

P O Box 7854

Madison, WI 53707-7854

RE: 2000 Analytical Review

Dear Mr. Leege:

In response to your July 24, 2001 letter we offer the following comments:

1 and 2. We had a formal audit done for the 2000 year by a different firm and they did the calculations a little different from our usual accounting firm. A copy of your July 24th letter was sent to the auditors and the firm that normally does our PSC reports so corrections can be made for the year 2001.

3. The well meter replacement was delayed until May 2001 when our new Well # 2 was on line. Well # 1 was used again once the meter was installed however shortly after it's replacement we experienced some problems. The meter

FINANCIAL SECTION FOOTNOTES

shortly after its replacement we experienced some problems. The meter manufacturer determined that the meter was not reading accurately because of its location on the system. We have since corrected this. At this time we have continued to use Well #2 and have used Well #1 very little. We are in the process of changing out many of the older meters having replaced 45 since last August. A form has been created to track the flushing of fire hydrants. A copy of the form is enclosed. According to the pumpage reports for the months April through June 3,900,000 gals was pumped with 3,074,711 gallons recorded through water meters, 110,229 gals was used for back flushing the iron filter system. The hydrants were flushed during this time also. For the months July through September the wells pumped 3,416,231 gallons, 3,056,577 was recorded through water meters, 94,816 gallons were used for back flushing. A leaking fire hydrant was replaced; new water mains and services were installed during this time in conjunction with a street project. I believe these figures will show that our water loss percentage has dropped. We will continue to replace old water meters as part of a maintenance program.

Sincerely,

Barbara Ornes

Village Clerk/Treasurer

Barb Ornes
Village of Norwalk
P O Box 230
Norwalk, WI 54648
population 653
phone 608 823-7760
fax 608 823-7293
email villageofnorwalk@centurytel.net

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 17, 2001

Ms. Barb Ornes, Village Clerk
Norwalk Municipal Water Utility
208 South Church Street
P.O. Box 230
Norwalk, WI 54648-0230

2000 Analytical Review DWCCA-4290-PJL

Dear Ms. Ornes:

The analytical review letter you received from the Public Service Commission (Commission), dated July 6, 2001, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

We note that it is indicated in the Identification and Ownership schedule that sewer service is not rendered by the utility, therefore a response to item number 1 is not required. We do, however, need your response to item number 3.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wis. Stat. § 196.07.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at 608-267-9198. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4290.doc

Enclosure

cc: Mr. Kevin Bauman, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	50,155	1
Total Sales of Water	50,155	
Other Operating Revenues		
Forfeited Discounts (470)	156	2
Other Water Revenues (474)	567	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	723	
Total Operating Revenues	50,878	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,440	5
General Operating Expenses (680-690)	10,718	6
Total Operation and Maintenance Expenses	35,158	
Other Operating Expenses		
Depreciation Expense (403)	13,625	7
Amortization Expense (404)		8
Taxes (408)	911	9
Total Other Operating Expenses	14,536	
Total Operating Expenses	49,694	
NET OPERATING INCOME	1,184	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	200	11,370	24,523	4
Commercial	26	1,852	3,980	5
Industrial				6
Total Metered Sales to General Customers (461)	226	13,222	28,503	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,123	8
Other Sales to Public Authorities (464)	5	148	529	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	232	13,370	50,155	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	21,123	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,123	
Forfeited Discounts (470):		
Customer late payment charges	156	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	156	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	369	7
Other (specify):		
TURN ON FEES AND MISCELLANEOUS	198	8
Total Other Water Revenues (474)	567	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,361	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,443	3
Chemicals (630)	4,805	4
Supplies and Expenses (640)	2,384	5
Repairs of Water Plant (650)	6,447	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	24,440	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,491	8
Office Supplies and Expenses (681)	911	9
Outside Services Employed (682)	3,265	10
Insurance Expense (684)	246	11
Employees Pensions and Benefits (686)	1,177	12
Regulatory Commission Expenses (688)	393	13
Miscellaneous General Expenses (689)	235	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,718	
Total Operation and Maintenance Expenses	35,158	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		849	3
PSC Remainder Assessment		62	4
Other (specify): NONE			5
Total tax expense		911	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218000				3
County tax rate	mills		6.668000				4
Local tax rate	mills		8.575000				5
School tax rate	mills		17.523000				6
Voc. school tax rate	mills		2.555000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.539000				10
Less: state credit	mills		2.171000				11
Net tax rate	mills		33.368000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.575000				14
Combined School Tax Rate	mills		20.078000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.653000				17
Total Tax Rate	mills		35.539000				18
Ratio of Local and School Tax to Total	dec.		0.806241				19
Total tax net of state credit	mills		33.368000				20
Net Local and School Tax Rate	mills		26.902651				21
Utility Plant, Jan. 1	\$	502,753	502,753				22
Materials & Supplies	\$	3,390	3,390				23
Subtotal	\$	506,143	506,143				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	506,143	506,143				26
Assessment Ratio	dec.		0.917536				27
Assessed Value	\$	464,404	464,404				28
Net Local & School Rate	mills		26.902651				29
Tax Equiv. Computed for Current Year	\$	12,494	12,494				30
Tax Equivalent per 1994 PSC Report	\$	11,004					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	850		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	850	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,075		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,192		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	66,267	0	
PUMPING PLANT			
Land and Land Rights (320)	933		12
Structures and Improvements (321)	13,023		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,858		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	53,814	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	36,364		22
Water Treatment Equipment (332)	96,595	8,745	23
Total Water Treatment Plant	132,959	8,745	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			850	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	850	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,075	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,192	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	66,267	
PUMPING PLANT				
Land and Land Rights (320)			933	12
Structures and Improvements (321)			13,023	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,858	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	53,814	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			36,364	22
Water Treatment Equipment (332)			105,340	23
Total Water Treatment Plant	0	0	141,704	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	46,513		26
Transmission and Distribution Mains (343)	115,635		27
Fire Mains (344)	0		28
Services (345)	23,275		29
Meters (346)	14,370	3,004	30
Hydrants (348)	18,844		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	218,937	3,004	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,841		36
Transportation Equipment (373)	3,452		37
Other General Equipment (379)	2,997		38
Other Tangible Property (390)	0		39
Total General Plant	10,290	0	
Total utility plant in service directly assignable	483,117	11,749	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	483,117	11,749	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			46,513 26
Transmission and Distribution Mains (343)			115,635 27
Fire Mains (344)			0 28
Services (345)			23,275 29
Meters (346)	670		16,704 30
Hydrants (348)			18,844 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	670	0	221,271
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,841 36
Transportation Equipment (373)			3,452 37
Other General Equipment (379)			2,997 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,290
Total utility plant in service directly assignable	670	0	494,196
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	670	0	494,196

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,686	1,686	1
February			1,675	1,675	2
March			1,694	1,694	3
April			1,675	1,675	4
May			1,827	1,827	5
June			1,892	1,892	6
July			1,764	1,764	7
August			2,080	2,080	8
September			2,001	2,001	9
October			1,764	1,764	10
November			2,644	2,644	11
December			1,774	1,774	12
Total for year	0	0	22,476	22,476	
Less: Measured or estimated water used in main flushing and water treatment during year				1,665	13
Less: Other utility use				495	14
Other utility use explanation: backflushing					15
Water pumped into distribution system				20,316	16
Less: Water sold				13,370	17
Losses and unaccounted for				6,946	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Reservoir cleaning, changing iron filter					20
Maximum gallons pumped by all methods in any one day during reporting year				407	21
Date of maximum: 11/9/2000					22
Cause of maximum: Reservoir was cleaned					23
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 12/18/2000					25
Total KWH used for pumping for the year				62,347	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MAIN & HILL	1	340	12	250,000	Yes	1
WEST OF VILLAGE (TEST WELL)	2	250	10	216,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELLHOUSE		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE & BOWLER		5
Year Installed	1995		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	320		8
Pump Motor or Standby Engine Mfr	GE		9 10
Year Installed	1995		11
Type	ELECTRIC		12
Horsepower	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1975		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	70		7
Total capacity in gallons	150,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	3,522	0	0	0	3,522
M	D	4.000	2,809	0	0	0	2,809
M	D	6.000	17,843	0	0	0	17,843
M	D	8.000	834	0	0	0	834
Total Within Municipality			25,008	0	0	0	25,008
Total Utility			25,008	0	0	0	25,008

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	228	0	0	0	228		1
M	2.000	2	0	0	0	2		2
Total Utility		230	0	0	0	230	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	237	18	17	0	238	18	1
1.000	3	1	1	0	3	1	2
1.500	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
4.000	1	1	0	0	2	0	5
Total:	245	20	18	0	247	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	198	22	0	4		14	238	1
1.000	1	1	0	0	0	1	3	2
1.500		2	0	1	0	0	3	3
2.000	0	1	0	0	0	0	1	4
4.000	0	0	0	0	2	0	2	5
Total:	199	26	0	5	2	15	247	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	33				33	2
Total Fire Hydrants	33	0	0	0	33	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	38
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 650 - Repairs of Water Plant - this account has decreased significantly from the prior year. In 1999 there were several main breaks and valve repairs. During 2000 there was only one repair of a main break and there were repairs done to a pump.

Property Tax Equivalent (Water) (Page W-07)

The board passed a resolution in the current year to set the property tax equivalent for the water utility at zero beginning with the year ended December 31,2000.
